

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS INC., et al.,
Debtors.

Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)
Ref. Docket No. 11740

AFFIDAVIT OF SERVICE

[illegible]

ELENI KOSSIVAS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On October 1, 2010, I caused to be served the “First Supplemental Declaration of Michael Morgese on Behalf of MMOR Consulting Inc. as Tax Services Provider, *Nunc Pro Tunc* to June 1, 2010,” dated September 30, 2010 [Docket No. 11740], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - ii. delivered via facsimile to those parties listed on the annexed Exhibit B, and
 - iii. enclosed securely in a postage-prepaid envelope and delivered via overnight mail to Office of the US Trustee, Andrew D Velez-Rivera, Paul Schwartzberg, Brian Masumoto, Linda Rifkin, Tracy Hope Davis, 33 Whitehall Street, 21st Floor, New York, NY 10004.
3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

Sworn to before me this
5th day of October, 2010

Notary Public

Eleni Kossivas

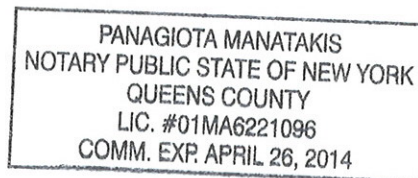


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